	<b>Office Name</b>	Department of Social Services (DSS)
	<b>Chapter No./Name</b>	DSS Policy Manual
	<b>Part No./Name</b>	1/Administrative/Fiscal
	<b>Section No./Name</b>	1-11/Property Control Policy
	<b>Document No./Name</b>	1-11/Property Control Policy
	<b>Effective Date</b>	11/04/09

## I. STATEMENT OF PURPOSE, SCOPE AND APPLICABILITY

The purpose of this policy is to assure that all agencies are in compliance with [Louisiana's State Property Control Regulations](#) and Federal Funding Source Requirements for all audit entities.

## II. DEFINITIONS

**Agency** – Any DSS Offices - OM&F, OFS, OCS, and LRS.

**Agency Property Control Manager** – The employee designated by the head of the Office who is responsible for all **\*moveables\*\*** and non-consumable property owned by that Office.

**Commissioner** – The Commissioner of the Division of Administration.

**Department** – The Department of Social Services and its boards or commissions.

**Department Property Control Officer** – The employee designated by the Undersecretary as property control officer for the Department of Social Services.

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**LPAA** – The Louisiana Property Assistance Agency.

**Office** – Any DSS Offices - OM&F, OFS, OCS, and LRS.

**Organization Property Control Manager** – The person designated by the head of the Organization (previously cost center) who is responsible for all moveable, non-consumable property owned by that Organization, and is responsible for the certification of the physical inventory of the Organization to the Agency Property Control Manager.


**\*Asset Management System (AMS)\*\*** – The Louisiana State Property Management System.

**Property** – All tangible, non-consumable, moveable property owned by the Department with the exception of property specifically exempted by the Commissioner. Property differs from supplies, with supplies being consumable through normal use in no more than one year's time.

**State Property Control Director** – The individual in the State Property Control Office of the Division of Administration who has been designated by the Commissioner for the administration of the State Property Inventory Regulations.

**Transfer Detail** – The Division of Administration Transaction Form used to sell, scrap, dismantle, loan or remove items from the State Master File Listing of Department Inventory.

**Undersecretary** – The person responsible for administration and operation of property management for the Department of Social Services.

	<b>Office Name</b>	Department of Social Services (DSS)
	<b>Chapter No./Name</b>	DSS Policy Manual
	<b>Part No./Name</b>	1/Administrative/Fiscal
	<b>Section No./Name</b>	1-11/Property Control Policy
	<b>Document No./Name</b>	1-11/Property Control Policy
	<b>Effective Date</b>	11/04/09

### III. APPOINTMENT OF PROPERTY CONTROL STAFF

The Undersecretary shall designate one of his/her employees as the Department Property Control Officer. Each Office Assistant Secretary and LRS Director shall appoint one of his/her employees as Agency Property Control Manager. The Undersecretary shall be notified through the DSS Property Control Officer, in writing, of the appointment of each Agency Property Control Manager, giving his/her name, domicile, and telephone number.

Organization Managers within each Office shall appoint an Organization Property Control Manager to be responsible for the accounting and reporting of all activity on the organization's furniture and equipment to the Agency Property Control Manager for computer update.

The Department Property Control Officer shall be notified in writing prior to the date any Agency Property Control Manager ceases to function in that position. The DSS Property Control Officer shall have conducted an examination of the property inventory records under the jurisdiction of the Agency Property Control Manager. On the basis of the report of the examination, the Undersecretary, through the Department Property Control Officer, shall approve the release of the Agency Property Control Manager from responsibility and liability; or shall make a written report of any defects in the records or damage to or shortage of property. In cases of damage to or shortages of property, the Undersecretary shall take steps as necessary to satisfy the claims of the state, as provided by [La. R.S. 39:330](#) (relating to responsibility for property).


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### \*IV.\*\* ITEMS OF PROPERTY TO BE INVENTORIED

Items with an original acquisition cost of equal to or greater than \$1000 must be tagged with a state property identification tag. All acquisitions must be tagged and added to the state master property file within **sixty (60) calendar days** of receipt of the items.

In order to remain in compliance with the state property regulations:

- Requests for property tags shall be submitted to the appropriate Agency Property Control Manager **immediately** upon receipt of state property.
- Upon receipt, the state property tags shall be immediately affixed to the property requiring tags.
- The completed tagging verification document shall be returned to the Agency Property Control Manager to ensure input into the state master property file within the sixty (60) calendar day time frame.

	<b>Office Name</b>	Department of Social Services (DSS)
	<b>Chapter No./Name</b>	DSS Policy Manual
	<b>Part No./Name</b>	1/Administrative/Fiscal
	<b>Section No./Name</b>	1-11/Property Control Policy
	<b>Document No./Name</b>	1-11/Property Control Policy
	<b>Effective Date</b>	11/04/09

## **\*V.\*\* TAGGING, MARKING, AND IDENTIFYING PROPERTY**

Personnel shall be consistent when affixing the \*property tag. The tag should not be hidden or placed on a removable part, but in plain view and in an easy accessible location. If the tag cannot be readily affixed for any reason, the tag should be kept on file in a safe location and affixed prior to installation. \*\*

If a tag falls off, employees must contact the Agency Property Control Manager for a new tag as soon as possible.

## **\*VI.\*\* ANNUAL INVENTORY REQUIREMENTS**

A physical inventory is to be conducted annually in accordance with LPAA Regulations. The Notification of Inventory is to be sent by the Agency Property Control Manager to the LPAA Compliance Auditor no less than 30 days prior to the date of inventory. The Agency Property Control Manager will print the Agency's Asset Certification Report from \*AMS\*\*.

When the Asset Certification Report is received, the Agency Property Control Manager will conduct the inventory according to the approved method used by his/her Office.

When property is \*not located\*\*, a report is compiled listing tag number, description, location, acquisition date, and cost with an explanation of its probable whereabouts. A police report \*shall\*\* to be enclosed when theft has occurred.


Items with no explanation of whereabouts are reported to LPAA via \*AMS\*\*. Those items will remain on the inventory for three years, during which time efforts must be made to locate the items. If an item is located, LPAA must be notified through \*AMS\*\* that the property has been located and its present location. If an item has not been located after three years, a request must be made to LPAA to remove the items from the inventory. If an item is located, the Agency Property Control Manager will make an online \*AMS\*\* request that LPAA change the \*item\*\* status to active. The Agency Property Control Manager is responsible for updating the \*item's\*\* location code \*in AMS\*\*.

After the inventory has been reconciled, the Agency Property Control Manager must submit a [Certification of Annual Property Inventory](#) to LPAA with a copy to the Legislative Auditor.

## **\*VII.\*\* RESPONSIBILITIES OF ALL DSS PERSONNEL IN REFERENCE TO PROPERTY CONTROL**

### **A. Responsibilities of all Offices**

When property locations (organizations) are added, deleted, or transferred, the Agency Property Control Manager should be notified as soon as the change is determined.

	<b>Office Name</b>	Department of Social Services (DSS)
	<b>Chapter No./Name</b>	DSS Policy Manual
	<b>Part No./Name</b>	1/Administrative/Fiscal
	<b>Section No./Name</b>	1-11/Property Control Policy
	<b>Document No./Name</b>	1-11/Property Control Policy
	<b>Effective Date</b>	11/04/09

## B. Responsibilities of **\*Agency\*\*** Property Control Managers


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- \*Shall be the custodian of and shall be responsible for all property within his/her Office until the Undersecretary approves his/her release from responsibility.
- Shall maintain all property files for three years.
- Shall conduct an annual inventory according to the approved method for his/her office.
- Shall notify the LPAA director or his designee and the Department Property Control Officer regarding any property that is lost, missing, damaged, or destroyed through vandalism, fire, windstorm or other acts of God and follow with a written report.
- Shall notify police and obtain a police report when property has been stolen or purposely damaged.
- Shall notify the LPAA director or his designee and the Department Property Control Officer regarding the theft or loss of DSS property and provide a copy of the police report when warranted\*\*.

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## \*C. Responsibilities of Organization Property Control Managers

- \*To request property tags for all new acquisitions, valued no less than \$1000, by sending all receiving records along with a request for property identification tags to the Agency Property Control Manager.
- To affix the property identification tag onto the item specified on the Tagging Verification Memo (TVM) that is received along with the property tag.
- To complete the information on the TVM and return it immediately to the appropriate Agency Property Control Manager\*\*.
- To conduct a yearly physical inventory for organization.
- \*To notify the Agency Property Control Manager prior to any proposed transfer, loan, reassignment, dismantling, disposal or change in location of all equipment.
- To notify the Agency Property Control Manager when it is necessary for an employee to accept responsibility for the use of moveable property to perform job duties away from his/her official domicile.

	<b>Office Name</b>	Department of Social Services (DSS)
	<b>Chapter No./Name</b>	DSS Policy Manual
	<b>Part No./Name</b>	1/Administrative/Fiscal
	<b>Section No./Name</b>	1-11/Property Control Policy
	<b>Document No./Name</b>	1-11/Property Control Policy
	<b>Effective Date</b>	11/04/09

- To notify the Agency Property Control Manager if there is reason to believe that a loss occurred as a result of employee dishonesty, violation of the law, damaged to or theft of DSS property\*\*.

#### **\*D. Responsibilities of All DSS Employees**

\*In the event it is necessary for an employee to use movable property to perform job duties away from his/her official domicile, signed documentation accepting responsibility will be required by the Organization Property Control Manager

In the event property is stolen from the official domicile (home, car), immediately notify the local police and request a police report. The incident and the police report number must be reported to the Organization Property Manager as soon as possible.

In the event of loss or damage to covered property when there is reason to believe a violation of the law has been involved, including a loss that is the result of employee dishonesty, the Organization Property Manager shall be notified as soon as possible.

An erroneous accusation will be cause for disciplinary action.

Failure to notify the police as soon as possible will cause the claim to be denied by the Office of Risk Management.

The Office of Risk Management is responsible for insurance coverage that includes the blanket crime coverage and blanket employee fidelity bond coverage \*\*.


#### **\*E.\*\* Responsibilities of All State Employees**

The Agency Property Control Manager and each person to whom property is entrusted and receipted for as provided in these regulations shall be liable for the payment of damages whenever his/her wrongful or grossly negligent act or omission causes any loss, theft, disappearance, damage to or destruction of property in his/her Agency for which he/she is responsible\*\*\*. Such damages shall be recoverable in a civil suit \*\*\* prosecuted on behalf of the state by the attorney general.

#### **\*VII.\*\* INVENTORY DISPOSITION AUTHORITY**

The approval of LPAA is required as the authority to sell, transfer, scrap, dismantle, loan out or otherwise remove an item from the State Master File Listing of Agency Inventory.

The approval of the LPAA director or his/her designee is required **prior** to the transfer or disposition of state owned property \*(tagged and untagged). Under no circumstance shall property be destroyed prior to this approval.

	<b>Office Name</b>	Department of Social Services (DSS)
	<b>Chapter No./Name</b>	DSS Policy Manual
	<b>Part No./Name</b>	1/Administrative/Fiscal
	<b>Section No./Name</b>	1-11/Property Control Policy
	<b>Document No./Name</b>	1-11/Property Control Policy
	<b>Effective Date</b>	11/04/09

- Upon notification of the approval, a pick-up date is assigned. Each item shall be clearly labeled with the **\*Disposition Number assigned by LPAA\*\***.
- If the item(s) are not picked up on the date scheduled by the warehouse, or if a pickup date is not guaranteed within a reasonable time period, the property can be delivered to the LPAA Warehouse by appointment.

Requests to transfer or dispose of computer equipment must be approved by the Director of the Office of State Purchasing or his/her designee prior to approval by the LPAA Director.

Requests to transfer or dispose of telecommunications equipment must be approved by the Director of the Office of Telecommunications or his/her designee prior to approval by the LPAA Director

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The Office of Risk Management is responsible for insurance coverage that includes the blanket crime coverage and blanket employee fidelity bond coverage.

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## **\*IX.\*\* COMPLIANCE WITH PROCEDURES**

The Commissioner of Administration has the power and authority to make necessary and reasonable regulations and orders to carry out the provisions of these regulations when it serves the best interest of the state. The Commissioner shall have the authority to invoke any and all of the following actions when agencies are found to be in noncompliance with these regulations:

- Take action to call in the good faith performance bonds of the respective property managers.
- Take action to restrict or require acquisition of moveable property only on approval of the commissioner until compliance with the moveable property regulation is completed.
- Take action to revoke or restrict purchasing authority for moveable property.
- Take action to contract, at the expense of the agency in noncompliance, the resources necessary to resolve the compliance problem.